RJ REYNOLDS

TOBACCO COMPANY

December 3, 1996

S. O'Leary Sales Planning J. Campbell Promotional Coordinator

150 Lawrence Bell Drive Suite #108 Williamsville, NY 14221 (716) 634-4179 Fax (716) 634-3145

DIRECT ACCOUNT PROMOTIONAL COMMUNICATIONS

Dear Steven:

Attached are copies of correspondence that we mail to our direct accounts in reference to our Work Plan Promotions, which S. MacLeod asked me to forward to your attention.

If you need additional information, please let me know.

Sincerely,

J. Campbell

Promotional Coordinator / 1610

/jc

cc: S. MacLeod